

OFFICE OF THE GOVERNOR
OFFICE OF STATE BUDGET AND MANAGEMENT
OFFICE OF INTERNAL AUDIT

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

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do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

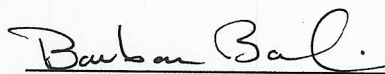
The Office of Internal Audit and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Department of Revenue agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

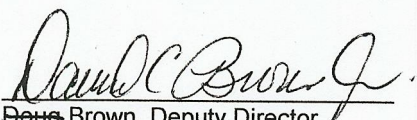
E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records schedule. **Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The**

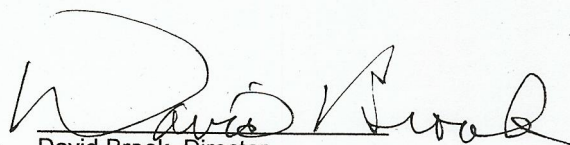
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.


APPROVAL RECOMMENDED


Barbara Baldwin, Assistant State Budget Officer
Office of Internal Audit


DAVID David Brown, Deputy Director
Office of Budget and Management


David Brook, Director
Division of Historical Resources

APPROVED


Charles Perusse, State Budget Officer
Office of Budget and Management


Linda A. Carlisle, Secretary
Department of Cultural Resources

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Item 49260. Director's Correspondence File. Records in paper and electronic formats, including e-mail, received from and sent to various state agencies and inter-agency staff concerning activities and/or services of the section.

DISPOSITION INSTRUCTIONS: Transfer paper records after 5 years to the State Records Center. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Retention of the electronic version of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer electronic records, including e-mail, after 5 years to the State Records Center for immediate transfer to the custody of the Archives. Contact the Electronic Records Branch prior to the transfer of electronic records.

Item 49261. Internal Audit Central (Electronic) Database File. Electronic records concerning annual internal audit plans, topics for review proposed by internal audit plans, internal audit reports issued and individual findings and recommendations from those reports in accordance with G.S. 143-747 (c)(9). Fields of the audit reports include report title, fiscal year covered, description, date of report, report type (compliance, financial, information systems, internal control, investigative, performance measures, operational, special projects, risk assessment and follow-up), findings, status of report and explanation of status.

DISPOSITION INSTRUCTIONS: Update in office routinely. Destroy in office after 10 years if no litigation claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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Item 49262. Internal Audit Work Papers and Internal Audit Report File. Records in paper and electronic formats, including e-mail, concerning internal audit work papers and internal audit reports created by the Office of Internal Audits for State agencies in accordance with G.S. 143-747. Work-papers may consist of audit planning, correspondence, field work data, interviews (surveys), risk factors, rate risk and priorities and audit plans. Internal Audit Reports may consist of the response by the Office being audited and corrective action taken or to be taken regarding the specific findings and recommendations of the audit. (Certain data from internal audit reports are entered into the Internal Audit Central (Electronic) Database File, (Item 49261).)

DISPOSITION INSTRUCTIONS: Retention of the electronic version of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining paper and electronic records after 10 years.

Item 49263. Internal Audit Report (Electronic) File. Audit records in electronic format, including email, created by state agencies sent to the Office of Internal Audit in accordance to G.S. 143-747. File includes response by state agency being audited and corrective action taken or to be taken regarding the specific findings and recommendations of the audit. (Certain data is entered into Internal Audit Central (Electronic) Database File, (item 49261).)

DISPOSITION INSTRUCTIONS: Retention of the electronic version of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining electronic records after 10 years.

Item 49264. Annual Activity Report (Electronic) File. Electronic records concerning the annual service efforts and accomplishments of the Office of Internal Audit.

DISPOSITION INSTRUCTIONS: Transfer electronic records after 5 years to the State Records Center for immediate transfer to the custody of the Archives. Contact the Electronic Records Branch prior to the transfer of electronic records.